

## **State Centennial Accord Plan**

### **WASHINGTON STATE DEPARTMENT OF REVENUE**

#### **1. Programs**

Washington State Department of Revenue is responsible for the administration of most of the state's excise taxes. Major exceptions are the Motor Vehicle Fuel Tax and the Motor Vehicle Excise Tax. The Department collects and distributes local retail sales and use taxes. It assists and advises counties on the assessment and collection of property taxes.

Services available to the Tribes:

- Determination of tax applications.
- Estimates of revenue resulting from proposed tax changes.
- Administrative appeal process for tax disputes.
- Negotiate cigarette tax contracts.
- Legislation consultation.

#### **2. Funding Distribution**

As a revenue collection agency, the Department does not have funds for distribution to Tribes.

#### **3. Consultation Process-Procedures**

Department of Revenue is committed to consulting with Tribes on all issues that affect our respective governments.

The department has a team of employees working on Indian issues. This team reports directly to the Director.

Department encourages face to face discussions of issues with Tribal representatives.

Team members will travel to Tribal offices to meet.

Department participates in all Centennial Accord and special state/tribal meetings.

Director provides clear delegation of authority to team members involved in discussions.

Team members will carefully express their authority and limitations prior to the initiation of discussions.

#### **4. Dispute Resolution Process**

Tribal disputes are immediately brought to the attention of the Director.  
Recognizing the specialty of Indian law, specific Indian tax issues are routinely routed to the Indian team for consideration.  
Department has used 3<sup>rd</sup> party mediation to resolve issues.